

having a first active region of a first conductivity type and a second active region of the first conductivity type both of which are provided in a main surface thereof;

an isolation insulating film formed between said first and second active regions in said main surface of said semiconductor layer, leaving a first semiconductor region which is part of said semiconductor layer between the isolation insulating film and said surface of said substrate;

A' a first interlayer insulating film formed on said first and second active regions and a surface of said isolation insulating film;

a silicon nitride film formed on said first interlayer insulating film; and

a second interlayer insulating film formed on a surface of said silicon nitride film.

2. (Amended) The semiconductor device according to claim 1, wherein

said substrate includes a semiconductor substrate and a buried insulating film entirely provided on a main surface of said semiconductor substrate,

said semiconductor device further comprising:

first source region and drain region of a second conductivity type formed in said main surface of said semiconductor layer of said first active region separated from each other;

a first gate electrode so formed on said main surface of said semiconductor layer with a first gate insulating film interposed therebetween as to oppose a region sandwiched between said first source region and drain region;

a first impurity region of the first conductivity type formed in said second active region, being electrically connected to said region sandwiched between said first source region and drain region through said first semiconductor region below said isolation insulating film; and